

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.48 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.48 Determining average value of property; periodic averaging of values.

Sec. 48. The average value of property shall be determined by averaging the values at the beginning and ending of the tax year, but the commissioner may require the periodic averaging of values during the tax year if reasonably required to reflect properly the average value of the taxpayer's property.

History: 1975, Act 228, Eff. Jan. 1, 1976.